

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 232**

February 5, 2013

**SUMMARY OF BILL:** Deletes the current Tennessee State Guard (TSG) license plate from the emergency category of license plates and reestablishes the plate under its own category listing. Authorizes enlisted TSG members to obtain their first TSG plate for free.

**ESTIMATED FISCAL IMPACT:**

**Decrease State Revenues - \$2,700/Highway Fund  
\$100/General Fund**

**Decrease Local Revenues - \$3,500**

**Assumptions:**

- Based upon sales from prior years, the Department of Revenue estimates 127 plates will be issued free each year.
- All such plates are for separate registrants.
- The annual state fee for the plates is \$21.50.
- Pursuant to T.C.A § 55-6-107(a)(1), state fees for these plates are apportioned 98 percent to the Highway Fund and two percent to the General Fund.
- The recurring decrease in state revenue to the Highway Fund is estimated to be \$2,675 (127 x \$21.50 x 98.0%). The recurring decrease in state revenue to the General Fund is estimated to be \$55 (127 x \$21.50 x 2.0%).
- The average annual county fee is \$27.50.
- The recurring decrease in local government revenue is estimated to be \$3,493 (127 x \$27.50).

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/cce